IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
&
THE HON'BLE MR.JUSTICE D.APPA RAO

WRIT PETITION NO : 14995 of 2006

Dated: 31st July 2006.

Between:

M/s. Apollo Hospitals Enterprise Limited,
Narayanaguda, Hyderabad rep. by its
President Mr.G.Surender Reddy ..
Petitioner

And

The Commercial Tax Officer,
Jubilee Hills Circle, Hyderabad
And another ..
Respondents

ORAL ORDER : (per JC,J)

Writ Petition is filed with the prayer as follows :

"For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a Writ of Certiorari or order or direction declaring the impugned order dated 22.6.2006 passed by the 1st respondent for the months April to September, 2005 under the Andhra Pradesh Value Added Tax Act, 2005 as without territorial jurisdiction and in violation of

principles of natural justice and quash the same and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case."

The learned Government Pleader on instructions states that the impugned proceedings issued by the 1st respondent are admittedly without jurisdiction because of the lack of territorial jurisdiction.

In the circumstances, without going into the merits of the writ petition, we deem it appropriate to allow the writ petition quashing the impugned order with liberty to the 2nd respondent to initiate such appropriate action as is permissible in law if he so chooses.

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knk 31.07.2006